8th March 1934]

Irrigation

Sanction of the revised estimates for repairs and improvements to the Maranthai channel.

* 733 *Q.*—Mr. M. DEVADASAN: Will the Hon. the Member for Revenue be pleased to state in regard to the Maranthai channel and anicut in the Tinnevelly district—

(*a*) whether the revised estimates for (i) the repairs and (ii) the improvements of the channel and anicut have been sanctioned by the Government; and

(*b*) whether and when the estimates are likely to be taken up for execution?

A.—(*a*) No.

(*b*) The report from the Board of Revenue, recently received, is under consideration.

Sanction of the estimates for the Tirumalaikozhunthupuram drainage channel.

* 734 *Q.*—Mr. M. DEVADASAN: Will the Hon. the Member for Revenue be pleased to state with reference to the Tirumalaikozhunthupuram drainage channel in the Tinnevelly district—

(*a*) whether the estimates of the Chief Engineer have been sanctioned by the Government; and

(*b*) whether, and when they will be taken up for execution?

A.—(*a*) No.

(*b*) A report on the revenue aspects of the scheme has been called for from the Board of Revenue.

Land Revenue Administration

Appointment of an Indian as Member, Board of Revenue.

* 735 *Q.*—Mr. M. B. RANGASWAMI REDDI: Will the Hon. the Member for Revenue be pleased to state—

(*a*) whether an Indian Civilian or a Madras Statutory Civilian has been appointed as Member of the Revenue Board within the past five years; and

(*b*) if not, why?

A.—The answer to (*a*) is in the affirmative.

Taxation on improvements effected by tenants.

* 736 *Q.*—Khan Bahadur MAHMUD SCHAMNAD SAHIB Bahadur: Will the Hon. the Member for Revenue be pleased to state whether tenants' improvements such as levelling and bunding grounds for cultivation purposes, and digging wells and tanks for irrigation purposes are proposed to be taxed in South Kanara in the forthcoming resettlement?

[8th March 1934

A.—The attention of the hon. Member is invited to the answer given to his question No. 380 on the 4th November 1933. Proposals for the resettlement of the South Kanara district have not yet been submitted to the Government.

Khan Bahadur MAHMUD SCHAMNAD SAHIB Bahadur:—Sir, the question I asked was whether tenants' improvements such as levelling and bunding grounds for cultivation purposes and digging wells and tanks for irrigation purposes were proposed to be taxed in South Kanara in the forthcoming resettlement. The answer is: Attention of the hon. Member is invited to the answer given to question No. 380 on the 4th November 1933. Sir, the answer to question No. 380 does not at all cover the point. The question there was whether the rule that ryots' improvements ought not to be taxed applied in the case of South Kanara. The reply was: Yes, but the mere cultivation of a particular land is not in itself an improvement of the kind protected by this principle. What is now asked is whether improvements like levelling and bunding grounds and digging wells, etc., are protected by this principle?"

The Hon. Sir ARCHIBALD CAMPBELL:—"Digging wells and tanks are not usually taxed, but mere levelling and bunding are part of the ordinary agricultural operation and are not protected."

Khan Bahadur MAHMUD SCHAMNAD SAHIB Bahadur:—"Supposing the ryot has to cut down big hill slopes and level and bund the land, would that also be considered to be in the course of the ordinary agricultural operation?"

The Hon. Sir ARCHIBALD CAMPBELL:—"Probably so, Sir."

B. POCKER SAHIB Bahadur:—"Levelling and bunding grounds for cultivation purposes are considered to be improvements within the meaning of the Malabar Tenants' Improvements Act?"

The Hon. Sir ARCHIBALD CAMPBELL:—"Possibly, Sir. I have not got the Act here."

B. POCKER SAHIB Bahadur:—"If that is so, Sir, is it not the duty of the Government to see that such tenants' improvements are not taxed?"

The Hon. Sir ARCHIBALD CAMPBELL:—"No, Sir, the Government are entitled to a share of the produce."

Mr. U. C. SUBRAHMANYA BHATT:—"May I know whether it is the policy of the Government to lay a premium on improvements effected by tenants?"

The Hon. Sir ARCHIBALD CAMPBELL:—"We wish to see improvements carried out."

Khan Bahadur MAHMUD SCHAMNAD SAHIB Bahadur:—"If the tenant spends a large sum, say, Rs. 500 in levelling and bunding his land, will the Government take that into consideration in fixing the assessment and will they give a set-off for the expenditure incurred by the tenant?"

The hon. Sir ARCHIBALD CAMPBELL:—"The Government cannot go into details of that nature."